

CITY OF NAGA
UNADJUSTED TRIAL BALANCE
As of JUNE 30,2022

SPECIAL EDUCATION FUND: 200

| ACCOUNT TITLE | ACCOUNT | TRIAL BALANCE | |
|--|-------------|----------------|---------------|
| | | DEBIT | CREDIT |
| Cash in Bank-Local Currency, Current Account | 1-01-02-010 | 93,533,303.28 | |
| Cash in Bank-Local Currency, Time Deposits | 1-02-01-010 | 69,514,079.70 | |
| Accounts Receivables | 1-03-01-010 | 0.08 | |
| Special Education Tax Receivable | 1-03-01-030 | 33,078,533.44 | |
| Due from National Government Agencies | 1-03-03-010 | 2,842,333.20 | |
| Due from Other Funds | 1-03-04-050 | 12,008,788.26 | |
| Advances to Special Disbursing Officer | 1-03-05-030 | 1,035,536.26 | |
| Advances for Officers and Employees | 1-03-05-040 | 346,708.16 | |
| Due from Officers and Employees | 1-03-06-020 | 2,920.57 | |
| Due from Non-Government Organizations/Peoples | 1-03-06-030 | 1,113,410.89 | |
| Other Receivables | 1-03-06-990 | 634,666.18 | |
| Textbooks and Instructional Materials for Distribution | 1-04-02-070 | 900,650.00 | |
| Property and Equipment for Distribution | 1-04-02-090 | 647,597.00 | |
| Other Supplies and Materials for Distribution | 1-04-02-990 | 1,566,830.00 | |
| Office Supplies Inventory | 104-04-010 | 523,032.00 | |
| Textbooks and Instructional Materials Inventory | 1-04-04-100 | 2,186,898.90 | |
| Other Supplies and Materials Inventory | 1-04-04-990 | 1,064,532.50 | |
| Discount on Advance Payments | 1-05-02-010 | 15,717,521.28 | |
| Land | 1-07-01-010 | 33,504,140.00 | |
| Other Land Improvements | 1-07-02-990 | 8,497,413.07 | |
| <i>Accumulated Depreciation- Other Land Improvement</i> | 1-07-02-991 | | 6,237,190.46 |
| Road Networks | 1-07-03-010 | 2,795,721.92 | |
| Flood Control Systems | 1-07-03-020 | 9,100,130.97 | |
| <i>Accumulated Depreciation-Flood Control System</i> | 1-07-03-021 | | 2,305,494.96 |
| Sewer System | 1-07-03-030 | 1,590,588.75 | |
| <i>Accumulated Depreciation-Sewer System</i> | 1-07-03-031 | | 808,549.28 |
| <i>Power Supply System</i> | 1-07-03-050 | 170,572.63 | |
| <i>Accumulated Depreciation-Power Supply System</i> | 1-07-03-051 | | 19,900.14 |
| Other Infrastructure Assets | 1-07-03-990 | 34,183,850.50 | |
| <i>Accumulated Depreciation-Other Infrastructure Assets</i> | 1-07-03-991 | | 9,026,354.78 |
| School Buildings | 1-07-04-020 | 191,476,672.72 | |
| <i>Accumulated Depreciation - School Buildings</i> | 1-07-04-021 | | 31,600,781.46 |
| Other Structures | 1-07-04-990 | 58,735,871.99 | |
| <i>Accumulated Depreciation - Other Structures</i> | 1-07-04-991 | | 11,239,406.50 |
| Office Equipment | 1-07-05-020 | 4,210,531.65 | |
| <i>Accumulated Depreciation - Office Equipment</i> | 1-07-05-021 | | 1,793,736.88 |
| Information and Communication Technology Equipment | 1-07-05-030 | 10,380,195.72 | |
| <i>Accumulated Depreciation-Information and Communication</i> | 1-07-05-031 | | 8,689,622.84 |
| Communication Equipment | 1-07-05-070 | 38,700.30 | |
| <i>Accumulated Depreciation - Communication Equipment</i> | 1-07-05-071 | | 37,142.51 |
| Medical Equipment | 1-07-05-110 | 519,800.00 | |
| <i>Accumulated Depreciation - Medical Equip.</i> | 1-07-05-111 | | 359,912.62 |
| Sports Equipment | 1-07-05-130 | 3,832,323.80 | |
| <i>Accumulated Depreciation -Sports Equipment</i> | 1-07-05-131 | | 1,706,347.37 |
| Technical and Scientific Equipments | 1-07-05-140 | 455,034.00 | |
| <i>Accumulated Depreciation -Technical and Scientific</i> | 1-07-05-141 | | 447,204.69 |
| Other Machinery and Equipment | 1-07-05-990 | 2,522,383.00 | |
| <i>Accumulated Depreciation -Other Machinery and Equipment</i> | 1-07-05-991 | | 2,054,591.76 |
| Motor Vehicles | 1-07-06-010 | 75,000.00 | |
| Furnitures and Fixtures | 1-07-07-010 | 5,805,424.20 | |
| <i>Accumulated Depreciation - Furniture & Fixtures</i> | 1-07-07-011 | | 2,590,600.37 |
| Books | 1-07-07-020 | 8,295,133.35 | |
| <i>Accumulated Depreciation - Books</i> | 1-07-07-021 | | 6,051,431.77 |
| Construction In Progress-Bldgs & Other Structures | 1-07-10-030 | 12,442,355.63 | |
| Other Property, Plant and Equipment | 1-07-99-990 | 7,700,031.55 | |
| <i>Accumulated Depreciation - Other Property Plant and Equip</i> | 1-07-99-991 | | 3,900,983.83 |
| Accounts Payable | 2-01-01-010 | | 9,695,257.07 |
| Due to Officers and Employees | 2-01-01-020 | | 365,766.25 |

| ACCOUNT TITLE | ACCOUNT | DEBIT | CREDIT |
|---|-------------|-----------------------|-----------------------|
| Due to BIR | 2-02-01-010 | | 1,298,103.69 |
| Due to GSIS | 2-02-01-020 | | 8,771.28 |
| Due to PAG-IBIG | 2-02-01-030 | | 467,933.43 |
| Due to GOCCs -SSS | 2-02-01-060 | | 351,430.00 |
| Due to Other Funds | 2-03-01-010 | | 4,750,069.36 |
| Guaranty/Security Deposits Payable | 2-04-01-040 | | 1,081,699.75 |
| Deferred Special Education Tax | 2-05-01-020 | | 33,078,533.44 |
| Other Deferred Credits | 2-05-01-990 | | 17,138,088.37 |
| Other Payables | 2-99-99-990 | | 452,354.06 |
| Government Equity | 3-01-01-010 | | 407,479,986.01 |
| Prior Period Adjustment | 3-01-01-020 | 10,005.46 | |
| Special Education Tax | 4-01-02-050 | | 101,053,755.32 |
| Discount on Special Education Tax | 4-01-02-051 | 17,097,555.52 | |
| Fines & Penalties-Property Taxes | 4-01-05-020 | | 3,998,078.42 |
| Interest Income | 4-02-02-220 | | 489,182.42 |
| Salaries and Wages - Contractual | 5-01-01-020 | 13,922,726.49 | |
| Other Personnel Benefits | 5-01-04-990 | 30,000.00 | |
| Training Expense | 5-02-02-010 | 262,980.00 | |
| Textbooks and Instructional Materials Expense | 5-02-03-110 | 504,625.00 | |
| Other Supplies and Materials Expense | 5-02-03-990 | 323,361.20 | |
| Water Expense | 5-02-04-010 | 34,488.49 | |
| Electricity Expense | 5-02-04-020 | 144,672.62 | |
| Internet Subscription Expense | 5-02-05-030 | 1,421,752.12 | |
| Other General Services | 5-02-14-990 | 1,522,419.35 | |
| RM- Buildings and Other Structures | 5-02-13-040 | 48,770.00 | |
| Subsidy to NGA's | 5-02-14-020 | 772,688.60 | |
| Subsidy to Local Government Units | 5-02-14-030 | 804,600.00 | |
| Taxes, Duties & Licences | 5-02-16-010 | 95,996.79 | |
| Membership Dues and Contribution to Organizations | 5-02-99-060 | 473,350.00 | |
| Other Maintenance and Operating Expenses | 5-02-99-990 | 59,052.00 | |
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| TOTALS | | 670,578,261.09 | 670,578,261.09 |

Certified Correct:


RUBY R. SINGSON
Acting - City Accountant